IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No.: 6416

Art Unit: 2644

Examiner: Briney III, Walter F.

Atty. Docket: 1875.1270001

In re application of:

Fallahi et al.

Appl. No.: 10/028,781

Filed: December 28, 2001

For: IP Telephone System

Petition for Extension of Time Under 37 C.F.R. § 1.136(a)(1)

RECEIVED

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Sir:

and fee payment.

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It is hereby requested that the period for replying to the outstanding Office Action be extended one month from May 23, 2004 to June 23, 2004 by the filing of this Petition

The petition fee (37 C.F.R. §-1.17(a)) is believed to be \$110.00 for a one month extension for a large entity. Fee payment is provided in our accompanying PTO-2038 Credit Card Payment Form. However, if extensions of time under 37 C.F.R. § 1.136 other than those provided herewith are required to prevent abandonment of the present patent application, then such extensions of time are hereby petitioned.

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.

Jeffrey T. Helvey

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Date:

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5/28/04